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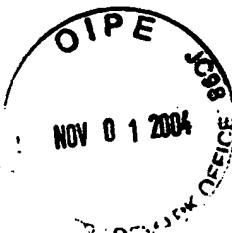
**Mail Stop ISSUE FEE
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29371 7590 08/13/2004
**CANTOR COLBURN LLP
55 GRIFFIN ROAD SOUTH
BLOOMFIELD, CT 06002
11/02/2004 NNGUYEN2 00000162 090458 10605331**

01 FC:1501 1370.00 DA
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(Depositor's name)
(Signature)
(D)

APPLICATION NO.	FILING DATE	FIRST NAMED INVENTOR	ATTORNEY DOCKET NO.	CONFIRMATION NO.
10/605,331	09/23/2003	Joyce C. Liu	FIS920030206US1	2330

TITLE OF INVENTION: METHOD FOR REDUCING LINE EDGE ROUGHNESS OF OXIDE MATERIAL USING CHEMICAL OXIDE REMOVAL

APPLN. TYPE	SMALL ENTITY	ISSUE FEE	PUBLICATION FEE	TOTAL FEE(S) DUE	DATE DUE
nonprovisional	NO	XXXX \$1,370	\$300	XXXX \$1,670	11/15/2004
EXAMINER		ART UNIT	CLASS-SUBCLASS		
LINDSAY JR, WALTER LEE		2812	438-291000		

1. Change of correspondence address or indication of "Fee Address" (37 CFR 1.363).

Change of correspondence address (or Change of Correspondence Address form PTO/SB/122) attached.

"Fee Address" indication (or "Fee Address" Indication form PTO/SB/47; Rev 03-02 or more recent) attached. Use of a Customer Number is required.

2. For printing on the patent front page, list

- (1) the names of up to 3 registered patent attorneys or agents OR, alternatively,
- (2) the name of a single firm (having as a member a registered attorney or agent) and the names of up to 2 registered patent attorneys or agents. If no name is listed, no name will be printed.

1 James J. Cioffi

2 CANTOR COLBURN LLP

3 _____

3. ASSIGNEE NAME AND RESIDENCE DATA TO BE PRINTED ON THE PATENT (print or type)

PLEASE NOTE: Unless an assignee is identified below, no assignee data will appear on the patent. If an assignee is identified below, the document has been filed recordation as set forth in 37 CFR 3.11. Completion of this form is NOT a substitute for filing an assignment.

(A) NAME OF ASSIGNEE

International Business Machines Corporation

(B) RESIDENCE: (CITY and STATE OR COUNTRY)

Armonk, New York

Please check the appropriate assignee category or categories (will not be printed on the patent); individual corporation or other private group entity government

4a. The following fee(s) are enclosed:

4b. Payment of Fee(s):

Issue Fee

A check in the amount of the fee(s) is enclosed.

Publication Fee (No small entity discount permitted)

Payment by credit card. Form PTO-2038 is attached.

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a. Applicant claims SMALL ENTITY status. See 37 CFR 1.27. b. Applicant is not claiming SMALL ENTITY status. See, e.g., 37 CFR 1.27(g)(2).

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(Authorized Signature)

(Date)

Michael A. Cantor

October 19, 2004

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